



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249



DFAS-A/IS

June 28, 2001

MEMORANDUM FOR DIRECTOR, DFAS DENVER
DIRECTOR, DFAS CLEVELAND
DIRECTOR, DFAS COLUMBUS
DIRECTOR, DFAS KANSAS CITY
ALL DEFENSE AGENCIES

SUBJECT: Fiscal Year 2001 Year-End Instructions for Defense
Agencies

The attached instructions, covering fiscal year-end processing for funds being executed by Defense Agencies, i.e., Department 97 funds with other than Army limits, are provided for your use.

Point of contact is Ms. Nancy Fairfield, 317-510-3380.

/Signed/
T. J. Heavyside
Director for Accounting and Finance

Attachment

1. Year-End Instructions

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FISCAL YEAR 2001 YEAR-END INSTRUCTIONS FOR DEFENSE AGENCIES

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by Defense Agencies, i.e., Treasury Index 97 funds with other than Army limits. Points of contact (POCs) are at Attachments 1, 2, and 3.

2. New Items for This Year.

A. DoDFMR, Volume 3, Chapters 8 and 11, were published in November, 2000 and January, 2001 respectively. The new policies provide the accounting activity with the authority to record obligations on behalf of the fund holder under specific guidelines. However, during the final two weeks of the fiscal year (FY), accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period. DFAS-IN Accounting Policy Implementation messages 01-15 and 01-16 provide supplemental guidance.

B. During fiscal year (FY) 2001, DFAS-IN reorganized to incorporate all responsibilities for accounting reports under DFAS Indianapolis (Sustaining Forces). All Defense Agency accounting reports are managed by the Directorate for DFAS Corporate Operations, Defense Budget Execution Reports Division (DFAS-AHCB/IS). The audited financial statements will be managed by the Directorate for DFAS Corporate Operations, Audited Financial Statements Division (DFAS-AHCA/IS).

3. Certification and Assurance Statements.

A. The accounting activity will submit the original hard copy reports and a copy of the assurance statement at Attachment 4 to the allotment/allowance holder. The accounting activity will retain the original assurance statement for audit purposes.

B. The allotment/allowance holder is the Agency Director or a designated representative (including the military equivalent) of a Defense activity who receives an allotment/allowance of funds. The Director can delegate in writing to a position or named individual (Deputy Director or equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller. The allotment/allowance holder will certify the installation level reports using the statement at Attachment 5. The allotment/allowance holder is responsible for retaining for audit the original hardcopy reports and accompanying certification statement.

C. After certification by the allotment/allowance holder, the accounting activity will forward a copy of the installation

level reports and assurance statements to the applicable Defense Agency or DFAS Center that will consolidate their installation level reports. Agencies/Centers that prepare consolidated reports will provide a copy of the consolidated report and their assurance statement at Attachment 4 to DFAS Indianapolis (Sustaining Forces), Defense Budget Execution Reports Division (DFAS-AHCB/IS). The address is DFAS Indianapolis (Sustaining Forces), Attn: DFAS-AHCB/IS, 8899 East 56th Street, Indianapolis, IN, 46249-1301. Accounting activities reporting Treasury Index (TI) 97 allotment information directly to DFAS-AHCB/IS for consolidation will provide a copy of the report and their assurance statement at Attachment 4 to DFAS-AHCB/IS. Defense Agencies, DFAS Central Sites, and Accounting Activities will retain for audit their assurance statements attesting to the reliability of the financial reports prepared.

D. The Accounting Activity Director (or the Senior Accountant) at the accounting activity submitting General Ledger Reports will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 6, and retain the statement for audit purposes.

4. Special Emphasis.

A. Accurate and Timely Reporting. Accurate and timely reporting is critical at fiscal year-end. Make a special effort to provide reliable report information on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional workload at a time when there is little flexibility. Accounting activities are responsible to assure that electronic submissions are in total agreement with the certified hardcopy reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is reliable and complete. The Directorate for DFAS Corporate Operations, Systems Support Division (DFAS-ASCD/IS) will provide verification of file transfer submissions upon request. Activities may verify receipt of their submissions by calling Ms. Joan Keim, Ms. Karen Flint, or Mr. Javier Mejias at 317-510-4786/4785/2545 or DSN 699-4786/4785/2545. The caller must know the name of the file submitted and the number of lines in the file for verification of receipt.

B. Reimbursable Order Write Down. When both the performing and ordering activities utilize multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the fiscal year, you must write down the reimbursable order to the greater of obligations or earnings. For non-federal orders (reimbursable source code (RSC)

9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

C. Problem Disbursements.

(1) Follow the updated guidance provided in the DoDFMR, Volume 3, Chapters 8 and 11 to manage and obligate problem disbursements. The fund holder will research and clear as many problem disbursements as possible IAW DoDFMR, Volume 3, Chapter 11, paragraph 110506, before submission of the year-end reports. It is the joint responsibility of both the accounting activity and fund holder to assure that obligations are recorded for problem disbursements, see DoDFMR, Volume 3, Chapter 11, paragraph 1105.

(2) Each accounting activity should provide a POC for canceled year transactions via E-mail to nancy.fairfield@dfas.mil by August 24th. The POC will also receive the vouchers citing canceling appropriations (see item h. under canceling appropriations below). We will provide a consolidated list to all accounting activities so that questions and advance notices can be communicated and coordinated more effectively.

(3) Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year. Note - each item below will not apply to all Agencies/Centers. Disregard any item that does not apply to systems or reports; i.e., CSCFA-110 and CSCFA-304, used at your Agency/Center.

All Appropriations

a. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

b. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs, or process residual balances into the accounting system using Army Management Structure (AMS) 9966 until the undistributed transaction can be resolved. This action will clear the transmittal and reduce absolute partial clearance balances.

c. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

- d. Do - Provide assistance to DFAS-CO to clear rejects.
- e. Do - Refer to and comply with the requirements provided in this year-end instruction.
- f. Do - Refer to and comply with the Central Disbursing Year-End Instructions which will be published separately.
- g. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1.
- h. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year; at a minimum clear those over 60 days old.
- i. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.
- j. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets (Disbursing Symbol Station Number (DSSN) 5570) to the Directorate for Expenditures and Reporting (DFAS-AHE/IS) for file maintenance NLT August 30th.
- k. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System Center (DAASC).
- l. Do - Submit the RCS CSCFA-302/304 reports on time.
- m. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.
- n. Do Not - Reject any transactions to DSSN 5570.
- o. Do Not - Process rejects/chargebacks to any station other than 5570 without a concurrence during August, September, and October.
- p. Do Not - Reject disbursements made after September 30, 2000 amounting to \$2,500 or less. However, travel advances and settlements, pay entitlements, and FMS disbursements will be rejected in accordance with subsections 111404 and 111405 of the DoDFMR, Volume 3.

q. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 31st.

b. Do - Notify Analysis Division, Jim Kizer, (317) 510-5455 or DSN 699-5455, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Analysis Division (POC - Jim Kizer (317) 510-5455 or DSN 699-5455) against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - Advise customers to send invoices for canceling appropriations through the Columbus Liaison Office (LO), POC Fred Ticzon, 614-693-8881. The LO will ensure these invoices are received by the appropriate invoice control area at DFAS-CO.

h. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. For vouchers paid by Columbus, the LO will obtain the hard copy vouchers, sort, identify, and fax them to the applicable accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 4.C.2 above).

i. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

j. Don't - Process any charges citing a canceling year appropriation in September without faxing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs:
[http://oraappl.dfas.mil/reftoolv/owa/vpoc1040\\$.startup](http://oraappl.dfas.mil/reftoolv/owa/vpoc1040$.startup).

k. Don't - Reject any charges citing canceling appropriations in September without faxing a copy of the reject letter to the charging DSSN. Use the following website to locate information concerning DSSNs:
[http://oraappl.dfas.mil/reftoolv/owa/vpoc1030\\$.startup](http://oraappl.dfas.mil/reftoolv/owa/vpoc1030$.startup).

D. Abnormal Balances/Conditions. Properly footnote, with a detailed explanation, all abnormal balances or conditions contained in the reports outlined in this year-end instruction. Include a written explanation stating the source, the circumstances involved, and actions underway to resolve the condition, and an estimated completion date. Examples include negative unliquidated obligations, negative unobligated balances, debit advances, and negative reimbursement receivables. For AR(M) 1002 and DD COMP(M) 725 reports, footnote abnormal balances at the detail level; not summary totals. Lack of footnotes or vague, generic footnotes are not acceptable.

E. Triannual Reviews of Commitments and Obligations. Fund holders, with assistance from accounting offices, will review commitment and obligation transactions triannually. It is imperative that these reviews are accomplished IAW DoDFMR, Volume 3, paragraph 0804.

5. Expenditure Reporting.

A. All activities processing expenditure reports must provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC to the appropriate CSCFA-302 report representative in Attachment 3 NLT July 20, 2001.

B. Research and correct transactions currently appearing on the suspense history listing prior to September 30th of the current fiscal year.

C. Research and correct transactions for canceling year appropriations appearing on the mapper listing prior to September 30th of the current fiscal year.

6. Status Reporting. For reconciliation purposes, prepare Departmental reports AR(M) 1176/SF 133, AR(M) 1002, DD-COMP(M) 725, and the Report on Receivables Due From the Public, at the fiscal year, basic symbol, and four position limit level. Submit the following status reports for year-end:

A. Report on Budget Execution - AR(M) 1176/SF 133

1. Reference the DoD Accounting Manual, Chapter 93, Section B, and Office of Management and Budget (OMB) Circular No A-34 (November 2000). This report shows the status of budgetary resources and related financial information on a consistent basis, in practicable detail. Prepare this report for every appropriation receiving appropriated funds at the four position limit level.

2. The heading of the report will show the DoD Component submitting the report, the title of the appropriation/fund, and the ending date of the period covered by the report. Number the report pages consecutively. Show the page number and number of pages in the basic report. Report all amounts in dollars and cents; do not round.

3. An authorized officer of the DoD Component submitting the report must sign the first sheet of the report in the space provided at the bottom.

4. The AR(M) 1002, DD Comp 725, and SF 225 report totals must reconcile to this report. Attachment 7 lists the validations DFAS AHCB/IS makes on the report.

B. Appropriation Status by Fiscal Year Program and Subaccounts - AR(M) 1002.

1. Reference the DoD Accounting Manual, Chapter 93, Section E. This report provides budget execution information at the lowest level of detail (budget activity code) with respect to obligation authority, for direct and reimbursable funds.

2. Use a separate sheet for each appropriation/fund account, unless a report for an annual or multiple-year appropriation account consists of a few lines and there is sufficient space on a single sheet.

3. Amounts reported must agree with corresponding information shown on the Report on Budget Execution. Attachment 8 lists the validations DFAS AHCB/IS performs for this report.

C. Report of Reimbursable Transactions - DD COMP(M) 725.

1. The requirement to submit the report to DFAS AHCB/IS is still in effect.

2. Reference the DoD Accounting Manual, Chapter 93, Section F. This report provides budget execution information with respect to reimbursements, in terms of their sources (source of reimbursement), and the fiscal year programs being executed. Submit this report for all appropriations with funded programs, including expired appropriations.

3. Accounting records maintained in accordance with the standards contained in the DoDFMR, Volume 14, are the basis for reporting the applicable appropriation and fund accounts.

4. Amounts reported must agree with corresponding data shown on the related Report on Budget Execution. Attachment 9 lists the validations DFAS AHCB/IS makes on the report.

5. Provide an attachment listing each RSC which supports the summary level RSC, e.g., RSC 200, plus 280, plus 357 equals RSC 700.

D. Report on Obligations - SF 225.

1. The requirement to submit the report to DFAS AHCB/IS is still in effect.

2. Reference the DoD Accounting Manual, Chapter 93, Section D. This is a yearly report on obligations by object class and related summary data. The Office of the Deputy Comptroller uses this report to project the economic effect of U.S. Government transactions in advance of the related outlays. Do not report deposit fund accounts on the SF 225.

3. Prepare a separate report for each reportable basic symbol. Consolidate information for the annual and multiple-year accounts under the same basic symbol or fund title. Round amounts to the nearest thousand.

4. Dollar amounts should be consistent with amounts reported on the Report on Budget Execution. Attachment 10 lists the validations DFAS AHCB/IS makes on the report.

E. Supplementary Schedule of Recoveries of Prior Year Obligations.

1. Prepare this report in accordance with the DoD Accounting Manual, Chapter 93, Section E, paragraph 8. This information, by budget activity and project, on recoveries of prior year obligations in no-year, unexpired, and expired

appropriation accounts is needed annually for budget preparation. Submit a supplementary schedule by budget activity code and project as of September 30th of each year.

2. Report direct and reimbursable recoveries for both unexpired and expired years. Identify all direct recoveries by a budget activity code. Lines 4A and 4B of the AR(M) 1176 or line 4A of the SF 133 must equal the total supplementary schedule by budget activity code.

F. Report on Receivables Due from the Public and Direct and Guaranteed Loans Reported by Agency and Program Due From the Public.

1. Prepare the reports in accordance with the DoDFMR, Volume 6, Chapter 5, and the Treasury Financial Manual.

2. The Report on Guaranteed Loans provides an analysis of the amount of loans receivable, plus an analysis of the outstanding contingent liability for guaranteed loans. Use general ledger account code (GLAC) balances Loans Receivable (1350) and Allowance for Loss-Loans Receivable (1359) to prepare this report. You may use subaccounts to separate direct loans from guaranteed loans. Analyze GLAC balances for Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) prior to preparing the report. Report all amounts in whole dollars.

3. The Report on Receivables Due from the Public provides advice to agency managers on the status of receivables and credit management efforts. Use GLACs Accounts Receivable-Public-Current (1313), Accounts Receivable-Public-Noncurrent (1314), Refunds Receivable-Public (1316), Allowance for Loss on Accounts Receivable (1319.2), and Claims Receivable-Public (1320) to report the accounts receivable balances, and use GLACs Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) to report the loans receivable balances. Analyze these accounts prior to preparing the report. Report all amounts in whole dollars.

a. Accounting activities must prepare a consolidated schedule for each Defense Agency and Military Department; i.e., Army, Air Force, etc. Show all public receivables on the consolidated schedule, including those due from foreign, State, and local governments. Prepare a memorandum to show amounts due the U.S. Government as a result of audits. This report is due by the 18th workday of October. Report the information by FY, basic symbol, and limit. Defense Agencies with no receivables must submit a negative report.

b. Report all amounts representing public receivables due and payable as receivables, even if the amount is subject to change through administrative appeal or litigation.

7. General Ledger Trial Balance Reporting.

A. Reference DFAS-IN-AHCAB/IS memorandum dated April 5, 2001, subject: General Ledger Reporting for the Department 97 Appropriations (see DFAS-IN CFO web page <http://dfas4dod.dfas.mil/centers/dfasin/ddao/cfo>). POCs are Ms. Dorothy Ferguson (Audited Financial Statements Division, Defense Agency Branch), 317-510-2674; Mr. Andy Hasler (File Transfer Protocol (FTP) requirements), 317-510-1187; Mr. Keith Welk (Quarterly Trial Balance Reporting), 317-510-2670.

B. In accordance with the April 5, 2001, memorandum, Defense Agencies and other TI-97 reporting entities must submit to DFAS Indianapolis (Sustaining Forces), Directorate for DFAS Corporate Operations, Audited Financial Statements (AFS) Division, Defense Agency AFS Branch (DFAS AHCAB/IS) quarterly and year-end general ledger trial balances. Report proprietary trial balances. Do not use summary accounts. Specifically, do not use the summary expense account 6100, but break out expenses into their various components [Personnel Compensation-Civilian (6111), Personnel Compensation-Military (6112), Transportation of Things (6117), etc.]. Report all amounts using dollars and cents with no decimals or commas. Right justify the amount field and use a minus (-) sign at the beginning of the amount field for credit amounts. Report the GLAC field left justified. Balance the trial balance submission to the penny, and submit the electronic file using the following structure: Text File, ASCII, Fixed Width. Do not submit general ledger accounts with zero amounts as this adds unnecessary bulk to the general ledger submissions.

C. DFAS-AHCA/IS will use the year-end trial balances to prepare the Other Defense Organizations Audited Financial Statements (AFS). In addition, DFAS-AHCA/IS will use selected trial balances to prepare auditable financial statements for the Defense Advanced Research Projects Agency, the Ballistic Missile Defense Organization, and the Defense Threat Reduction Agency. DFAS AHCA/IS will also use the year-end trial balances (plus adjustments) to report year-end Other Defense Organizations Adjusted Trial Balances to the Department of Treasury via the Federal Agency Centralized Trial Balance System (FACTS). The Treasury will include this data in the Financial Report of the United States Government. The Other Defense Organization AFS also form a material part of the DoD Agency-Wide AFS. Deviance from these reporting requirements may cause major delays and material misstatements in the Other Defense Organizations AFS.

D. Prior to submitting the year-end trial balances, Defense Agencies and other TI-97 reporting entities should apply the following validation checks:

(1) Identify and correct abnormal and duplicate balances in general ledger trial balances before submission to DFAS Indianapolis. Examples of abnormal balances are credit balances in asset accounts and debt balances in liability accounts. Some abnormal balances are appropriate and do not require correction. However, all abnormal balances must be identified and explained in footnotes accompanying the general ledger trial balances. Defense Agency submitters should report abnormal balances in the following excel spreadsheet format:

Explanations Accompanying Trial Balances
Submitter: DFAS

APPROPRIATION 97 01 0100.6034

SGL ACCT NO	ABNORMAL BALANCE	REASON FOR ABNORMAL BALANCE
2111NF	789,345.02	Abnormal balances due to undistributed disbursements offset against payables.

(2) Review functional relationships between accounts (e.g., if reporting intra-governmental accounts receivable, do not submit an intra-governmental allowance for loss on accounts receivable). If reporting accumulated depreciation, also report depreciation expense for the reporting year. Total obligations for current reporting period should equal costs (proprietary general ledger accounts 61**, 63**, 64**, 65**, 66**, 69**) plus capital expenditures.

(3) Submit trial balances in a preclosing state. Do not post amounts to the 3310 series of accounts, Net Results of Operations. However, report Fund Balance with Treasury and Unexpended Appropriations as of September 30th.

(4) Report intra-governmental activity using RSCs in the field provided. Identification of intra-DoD and intra-governmental accounts is critical to preparing the DoD consolidated Financial Statements. This identification also assists DFAS AHCA/IS when reporting intra-governmental accounts to the U.S. Treasury for elimination from the Financial Report of the U.S. Government.

(5) Reconcile the fiscal year-end proprietary trial balances to your September 30, 2001 certified budget execution reports prior to submission to DFAS AHCA/IS. Specific

instructions can be found on the DFAS-IN CFO web page:
<http://dfas4dod.dfas.mil/centers/dfasin/ddao/cfo>.

(6) Ensure that changes in assets, liabilities, and equity from FY 00 to FY 01 are accounted for in expense, revenue, gains, losses, prior period adjustments, or transfer accounts.

(7) Submit the general ledger trial balance by October 31, 2001.

E. Federal Agency Centralized Trial Balance System (FACTS). DFAS-AHCA/IS is responsible for reporting TI-97 Adjusted Trial Balances to the Department of the Treasury via FACTS. DFAS-AHCA/IS will use the year-end trial balances as the basis for TI-97 FACTS reporting. However, Defense Agencies and other TI-97 reporting entities may submit adjustments to their trial balances. Submit adjustments based on Principal Staff Assistant review of TI-97 AFS to DFAS-AHCA/IS no later than December 7, 2001. Submit adjustments based on audit recommendations to DFAS-AHCA/IS no later than January 17, 2002. Submit the adjustments as journal entries to the general ledger. Identify the fiscal year, appropriation, and limit in the adjustments, and include supporting documentation. Fax adjustments to Mr. Dave Martin, 317-510-3050. The phone number is 317-510-2592.

F. Notes Report. In addition to year-end trial balances, Defense Agencies and other TI-97 reporting entities will submit supporting notes. It is essential that DFAS AHCA/IS receive these notes in order to prepare complete and accurate financial statements for the Defense Agencies and to forward the information to Treasury for inclusion in the U.S. Government Financial Statements. The format for the Notes report can be found in the Treasury Financial Manual, Transmittal Letter (T/L) #586, Appendix 1. T/L #586 can be found on the Treasury's Financial Management Services Web site, <http://www.fms.treas.gov/cfs/dev/index.html> or see the DFAS-IN CFO web page for the most recent FACTS Notes guidance. TI-97 reporting entities will submit Notes consolidated by Defense Agency and should not submit a Note report by each appropriation and limit or sub-allocation.

8. Defense Working Capital Fund (DWCF) Reporting.

A. Defense Working Capital Fund Accounting Report (M) 1307.

1. Reference the DoDFMR, Volume 11B, Chapter 70. The total report package includes the following:

a. Statement of Financial Position.

b. Statement of Cash Flows.

c. Statement of Operations and Changes in Net Position.

2. Reconcile the statements to the Report on Budget Execution. Footnote all abnormal balances. Provide a copy of the customer acceptance for each business area. Report amounts in thousands of dollars.

B. Attachments 11 through 13 list the edits, checks, and validations DFAS AHCB/IS makes on the remaining DWCF status reports.

9. Canceling Appropriations.

A. Public Law 101-510, National Defense Authorization Act for Fiscal year 1991, implemented procedures for canceling accounts. Cancel all accounts with a positive unexpended cash balance that expired for obligation purposes (see Attachment 14) on or before September 30, 1996, by September 30, 2001, in accordance with the Public Law 101-510. Accounts with a negative cash balance cannot be canceled in accordance with Treasury's guidance. Defense Agencies and DFAS Central Sites reporting AR(M) 1176/SF 133 appropriations that are canceling must keep their books open if the total unobligated available and unavailable plus the total obligated balance, net EOP, equate to a negative amount (lines 8 plus 9 plus 13 of DD Form 1176, or lines 9 plus 10 plus 14 of the SF 133). If the canceling appropriation has a negative unexpended cash balance, continue submitting all outgoing departmental reports (i.e., 1176/133, 1002 and 725). DFAS-IN will notify Defense Agencies and DFAS Central Sites when an appropriation with a negative cash balance has been restored to a positive status and is scheduled to be canceled by Treasury. Key policy provisions include the following:

1. Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriation and cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less.

2. Treasury requires footnoting certified reports for pending payments for obligated balances canceled and paid during

the following fiscal year. At year-end include a supplemental schedule with the certified reports for any pending payments of canceled obligations that will be made in the following fiscal year out of current (unexpired) funds. Identify the accounts charged, amount charged to each account, and the purpose of the payments.

B. Receivables are equal to earnings minus collections. Review canceling receivables before year-end to ensure they are valid and collectable.

C. Expedite the processing of uncleared transactions for others, transactions by others, and interfund charges for canceling account balances. This includes prompt identification and processing of canceling account transactions on incoming transmittals.

D. Make payments pertaining to canceled appropriations from unexpired accounts. You cannot roll funds received this fiscal year to pay for canceled appropriation liabilities into next fiscal year. Obligate and disburse the funds or return them prior to September 30th. You do not have to return multi-year appropriation funds that are not in the last year of their period of fund availability. Establish budget activity codes for canceled appropriations to provide an in-out procedure to process obligations, payments, and adjustments. These budget activity codes cannot have unobligated or unliquidated obligation balances in expired appropriations.

E. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

1. Negative unliquidated obligations at budget activity code level.
2. End-of-period unliquidated obligations or reimbursement receivables for undistributed disbursements or collections.
3. Negative unobligated balances caused by accounting errors.
4. Reimbursements receivable for unearned revenue.
5. Credit undelivered orders.
6. Credit unfilled orders. Adjust earnings or orders when correcting unfilled orders.
7. Credit accounts payable.

8. End-of-period advances (positive or negative values).

10. Transactions Affecting Canceling Appropriations. Note - the following requirements will not apply to all Agencies/Centers. Disregard any item below that does not apply to systems or reports; i.e., CSCFA-110 and CSCFA-304, used at your Agency/Center.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this memorandum, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) Activities processing canceling appropriation transactions in September will notify the applicable accounting activity by fax of any canceling appropriation transactions. Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation, DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 10.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, DFAS-AHE/IS will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, Defense Cash Accountability System (DCAS) and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, DFAS-AHE/IS will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station, as identified in DFAS-IN Manual 37-100. The transactions will cite suspense project code 9966, Allotment Serial Number (ASN) CNCL, and for collections, RSC S00. DFAS-AHE/IS will provide copies of the journal vouchers (JVs) to the applicable DFAS Indianapolis reporting POC for forwarding to the accounting activity. The September CER will include the departmental level adjustments. DFAS-AHE/IS will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

C. Accounting activities will receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 10.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. DFAS-AHE/IS will have already processed the transactions as stated in paragraph 10.B. Forward invalid transactions to DFAS-AHE/IS. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

(3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation. Post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports.

(4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation. Post the transactions to your canceled appropriation records. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Adjust the CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

D. DFAS-AHE/IS will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, DFAS-AHE/IS will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 10.C.

E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 10.C and 10.D will apply. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious

clerical errors or misclassified payments. Obtain approval from the Directorate for Expenditures and Reporting, Problem Disbursement Division (DFAS-AHEB/IS) for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access Operational Data Store (ODS) to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS Indianapolis Center expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 21F3875.1110/2220 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 21R3200.0001.

11. Property Accounting.

A. Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory and personal property. However, where a direct system interface is not present, obtain the financial inventory and personal property balances from the accountable property officers and post them to the applicable general ledger accounts for trial balance reporting to DFAS-AHCAB/IS.

B. Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. We consider significant to be any variance that exceeds plus or minus 20% of the previously reported balance. In addition, designated personnel should analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

C. Obtain customer certifications attesting to the accuracy of amounts reported for personal property (equipment) and inventory on feeder reports used in updating the fiscal year-end general ledger trial balance. DFAS-AHDA/IS will provide year-end property reporting instructions under separate cover.

**SCHEDULE OF REPORT DUE DATES
FOR DEFENSE AGENCY REPORTS TO DFAS-IN
NOTE: Dates shown are not calendar dates but workdays.**

REPORT	DUE DATE	POC AT DFAS-IN	COMMERCIAL	E-Mail
Installation 112, 218, allotment ledger, DBT, 1058, misc allot rpts	2400 EST, 5th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
DD Form 1176/SF 133	2400 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
DWCF AR(M) 1307	2400 EST, 12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
AR(M) 1002	1200 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
Schedule of Recoveries of PY Obligations	1200 EST, 19th Workday of Oct	Lynne Carey	317-510-2603	lynne.carey@dfas.mil
DD-COMP(M) 725	1200 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
SF 225	1200 EST, 20th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
Report on Receivables Due From the Public, Report on Guaranteed Loans	1200 EST, 18th Workday of Oct	Dave Blamey	317-510-6187	dave.blamey@dfas.mil
Year-End Gen Ledger Trial Balances & Supporting Notes	1200 EST, 22nd Workday of Oct	Keith Welk Gary Graugnard	317-510-2670 317-510-5581	keith.welk@dfas.mil gary.graugnard@dfs.mil
DD 1506, DD 1761	1200 EST, 22nd Workday of Oct	Alma Long	317-510-6346	alma.long@dfas.mil
Notes Report	1200 EST, 1st Workday of Nov	Dave Martin	317-510-2592	david.martin@dfas.mil
Problem Disbursement Report	1200 EST, 13th Workday of Oct	Chris Barnes	317-510-4624	christine.barnes@dfas.mil
DWCF SF 133	12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
DWCF Supplemental Report of Fed and Non-Fed Orders Received	12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
DWCF Report on Receivables Due From the Public	17th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil

SCHEDULE OF REPORT DUE DATES (Continued)
FOR DEFENSE AGENCY REPORTS TO DFAS-IN
NOTE: Dates shown are not calendar dates but workdays.

302 Report (Receipt of Report)	2nd Workday of Oct	Irving Hall	317-510-4594	irving.hall@dfas.mil
304 Report	2nd Workday of Oct	Pearl Craig Nadine Antos	317 510-5190 317-510-7471	pearl.craig@dfas.mil nadine.antos@dfas.mil
1061 (Interfund Billing)	2nd Workday of Oct	Jeanette Hauk Ronnie Daniels	317-510-5436 317-510-4585	jeanette.hauk@dfs.mil ronnie.daniels@dfas.mil
Interfund processing for DAASC summary billing records	3rd Workday of Oct	Jeanette Hauk Ronnie Daniels	317-510-5436 317-510-4585	jeanette.hauk@dfas.mil ronnie.daniels@dfas.mil

**SCHEDULE OF REPORT DUE DATES
FOR DFAS CENTER REPORTS TO DFAS-IN**
NOTE: Dates shown are not calendar dates but workdays.

REPORT	DUE DATE	POC AT DFAS-IN	COMMERCIAL	E-Mail
DD Form 1176/SF 133	2400 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
AR(M) 1307	2400 EST, 12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
AR(M) 1002	1200 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
Schedule on Recoveries of PY Obligations	1200 EST, 20th Workday of Oct	Lynne Carey	317-510-2603	lynne.carey@dfas.mil
DD-COMP(M) 725	1200 EST, 12th Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
SF 225	1200 EST, 23rd Workday of Oct	Bruce Heflin	317-510-4578	robert.heflin@dfas.mil
Report on Receivables Due From the Public & Report on Guaranteed Loans	1200 EST, 18th Workday of Oct	Dave Blamey	317-510-6187	dave.blamey@dfas.mil
Year-End Gen Ledger Trial Balances & Supporting Notes	1200 EST, 22nd Workday of Oct	Keith Welk Gary Graugnard	317-510-2670 317-510-5581	keith.welk@dfas.mil gary.graugnard@dfas.mil
DD 1506, DD 1761	1200 EST, 22nd Workday of Oct	Alma Long	317-510-6346	alma.long@dfas.mil
Notes Report	1200 EST, 1st Workday of Nov	Dave Martin	317-510-2592	david.martin@dfas.mil
Problem Disbursement Report	1200 EST, 13th Workday of Oct	Chris Barnes	317-510-4624	christine.barnes@dfas.mil
DWCF SF 133	12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
DWCF Supplemental Report of Federal and Non-Federal Orders Received	12th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil
DWCF Report on Receivables Due From the Public	17th Workday of Oct	Laurie Canada	317-510-2634	laurie.canada@dfas.mil

SCHEDULE OF REPORT DUE DATES (Continued)
FOR DFAS CENTER REPORTS TO DFAS-IN
NOTE: Dates shown are not calendar dates but workdays.

302 Report (Receipt of Report)	2nd Workday of Oct	Irving Hall	317-510-4594	irving.hall@dfas.mil
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1061 (Interfund Billing)	2nd Workday of Oct	Jeanette Hauk Ronnie Daniels	317-510-5436 317-510-4585	jeanette.hauk@dfs.mil ronnie.daniels@dfas.mil
Interfund processing for DAASC summary billing records	3rd Workday of Oct	Jeanette Hauk Ronnie Daniels	317-510-5436 317-510-4585	jeanette.hauk@dfas.mil ronnie.daniels@dfas.mil

POINTS OF CONTACT
Expenditure Support Teams

Functional Duties	Assigned Personnel	COMMERCIAL/DSN	E-Mail Address
Treasury File (SOT/SOIF)	Donna Coleman	317-510-5140/699-5140	donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	Jeanette Hawk Alberta Thompson	317-510-5436/699-5436 317-510-5456/699-5456	jeanette.hawk@dfas.mil alberta.thompson@dfas.mil
Balance Forward Loads-Other Svcs	Maria Johnson	317-510-4593/699-4593	maria.johnson@dfas.mil greg.schmalfeldt@dfas.mil
Year End JV-Close Outs	Jim Kizer Donna Coleman	317-510-5455/699-5455 317-510-5140/699-5140	jim.kizer@dfas.mil donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil
Monitor Closed Account Adjustments	Maria Johnson Donna Coleman	317-510-4593/699-4593 317-510-5140/699-5140	maria.johnson@dfas.mil donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil
302 Report POCs by DSSN: DSSN 5570 DSSNs 5052,5286,5588,6350, 6353,6362,6417,6436,8733,8734, 8735,8748,8785 DSSNs 5498,5499,6321,6333, 6335,6356,6387,6409,6411,6460, 6469,6551,6583,6944,8579,8599, 8763,8764 All other DSSNs	Maria Johnson Barbara Tibbs Hazel Jones Renate Kincy Barbara Tibbs	317-510-4593/699-4593 317-510-5454/699-5454 317-510-1175/699-1175 317-510-5770/699-5770 317-510-5454/699-5454	maria.johnson@dfas.mil barbara.tibbs@dfas.mil hazel.jones@dfas.mil renate.kincy@dfas.mil barbara.tibbs@dfas.mil

ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE USED BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT WILL ALSO BE USED BY AGENCIES PREPARING CONSOLIDATED REPORTS FOR DFAS AHCB/IS AND INSTALLATIONS UNDER DIRECT REPORTING TO DFAS AHCB/IS.

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS CERTIFICATION WILL BE USED BY ALLOTMENT HOLDERS TO CERTIFY
THEIR ALLOTMENT REPORTS

GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMITS BEING PROVIDED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DFAS AHCA/IS.

**CHECKLIST FOR
DD FORM 1176 -- REPORT ON BUDGET EXECUTION BALANCES
BROUGHT FORWARD**

Make sure all balances brought forward from the previous year remain the same.
--

Current Line	=	September 30 Balances Brought Forward
Line 2A	=	Line 8 (Total Unobligated Balances Available) plus Line 9 (Total Unobligated Balances Not Available)
Line 11A	=	Line 13A (Total Gross Unpaid Obligations)
Line 11B	=	Line 13B (Total Uncollected Reimbursable Orders)
Line 11	=	Line 13 (Total Obligation Balance, Net)
Line 15C	=	Line 15A (Net Accounts Payable, EOP)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3A, 3B, 14A, 14B
 Prior Year Lines Positive - 4A, 4B
 All Years Positive - 7A, 7B, 8A, 8D, 13A1, 13A2, 13B1, 13B3
 Line 13B3 > Line 13B2
 All Years Negative - Lines 13A3, 13B2
 Line 6 > Line 7
 Line 6 = Line 10
 Lines 11A + 7 - 4 - 14A = Line 13A
 Sep 30 (Line 13B1 + Line 13B2) plus Current year (Line 3A - Line 14B)
 = Line 13B1 - 13B2
 Sep 30 Line 13B3 + Current Year Line 3B = Current Year Line 13B3
 Lines 13A2 + 13A3 - 13B1 - 13B2 = Line 15A
 Line 3C/8C = 0

**CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS
REPORT**

AR(M) 1002 REPORT	DD FORM 1176 REPORT
Column C (Funds available for Oblig in CFY)	Line 6 minus Line 4
Column D (Avail for Oblig to End of Qtr)	Line 7 plus Line 8 minus Line 8B
Column E (CFY Obligations)	Line 7 minus Line 4
Column F (Unliq Obligs brought forward/transferred)	Line 11A
Column G (CFY Disbursements)	Line 14A
Column H (Unliq Obligs, EOP)	Line 13A
Column I (Total Unoblig Balance)	Line 8 plus Line 9
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Line 13A3

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

**CHECKLIST FOR
DD-COMP(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS
(REIMBURSEMENTS)**

DD-COMP(M) 725 REPORT	DD FORM 1176 REPORT
Column B (Brought forward Receivables)	30 Sep Line 13B1
Column C (Brought forward Unfilled Orders)	30 Sep Line 13B3
Column D (Total Reimbursements Anticipated)	Line 3
Column E (Total Reimbursements Earned)	Line 3A
Column F (Change in Unfilled Customer Orders)	Line 3B
Column G (Anticipated Orders)	Line 3C
Column H (Collections)	Line 14B
Column I (Reimbursements Receivable, EOP)	Line 13B1
Column J (Unfilled Customer Orders, EOP)	Line 13B1
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	

Edit Checks Performed:

Department
Appropriation/Reimbursement Source Code (RSC)
Accounting Date
Submitter

**CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	DD FORM 1176 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 7
Section II Total (All unexpired years only)	Line 3A plus Line 3B plus Line 4
Does Section III equal Section I minus Section II?	
Section IV	Sum of all Line 7's less Line 4's (Expired only)
Section V	Line 13 (All fiscal years)

Edit Checks Performed:

Department
Appropriation
Accounting Date
Submitter
Object Class

**GENERAL FUNDS AND DWCF CHECKLIST FOR
SF 133 -- REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD**

Make sure all balances brought forward from the previous fiscal year-end remain the same.

Current SF133	=	September 30 Balances Brought Forward
Line 2A	=	Line 9 (Unobligated Balance) (plus) Line 10 (Unobligated Balance Not Available)
Line 12	=	(Gross Unpaid Obligations = 30 Sep PY lines: 14C + 14D) (plus) (Uncollected Reimbursable Orders = 30 Sep PY: 14A + 14B)

Validation Checks Performed:

Current Year Lines Positive - 15A
 Current Year Lines Negative - 15B, 3B1
 Prior Year Lines Positive - 4A
 All Years Positive - 8A, 8B, 14C, 14D
 All Years Negative - 14A, 14B
 Line 6D = Credits Only
 Line 7 = Line 11

Gross Unpaid Obligations (14C + 14D) = -4A + 8 + 30 Sep Gross Unpaid
 Obligations + Obligations Transferred - 15A.

Uncollected Reimbursable Orders (14A + 14B) = (3A + 3B + 30 Sep
 Uncollected Reimbursable Orders + Reimbursables Transferred + 15B) *-1.
 (Current year only)

DWCF SUPPLEMENTAL REPORT OF
FEDERAL AND NON-FEDERAL ORDERS RECEIVED
(REPLACES DD-COMP(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS)

Format:

Appropriation	Limit	FY	Federal Orders	Non-Federal Orders
			\$000	\$000

**DWCF CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	SF133 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 8
Section II Total (All unexpired years only)	Line 3A plus Line 3B plus Line 4
Does Section III equal Section I minus Section II?	
Section IV	= 0
Section V	Line 14

APPROPRIATION CANCELATION DATES

FY	1 YEAR	2 YEAR	3 YEAR	5 YEAR
92				SEP 30, 01
93				SEP 30, 02
94			SEP 30, 01	SEP 30, 03
95		SEP 30, 01	SEP 30, 02	SEP 30, 04
96	SEP 30, 01	SEP 30, 02	SEP 30, 03	SEP 30, 05
97	SEP 30, 02	SEP 30, 03	SEP 30, 04	SEP 30, 06
98	SEP 30, 03	SEP 30, 04	SEP 30, 05	SEP 30, 07
99	SEP 30, 04	SEP 30, 05	SEP 30, 06	SEP 30, 08
00	SEP 30, 05	SEP 30, 06	SEP 30, 07	SEP 30, 09
01	SEP 30, 06	SEP 30, 07	SEP 30, 08	SEP 30, 10

